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#31 Reg for Refund
09-18-01

IN THE UNITED STATES PATENT AND TRADEMARK OFFICE

Applicant: Gordon L. Amidon et al. US PATENT & TRADEMARK OFFICE Attorney Docket: PSL-10202/39
Serial No.: 09/901,214 Group Art Unit:
Filed: July 9, 2001
For: DISSOLUTION RATE OF POORLY SOLUBLE DRUGS

Assistant Commissioner for Patents
Attention: Refund Section,
Accounting Division, Office of Finance
Washington, D.C. 20231

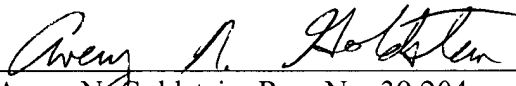
REQUEST FOR REFUND

Dear Sir:

This Request for Refund is made within two months of the date a fee was paid in this application on July 9, 2001, in the amount of \$ 710.00.

The large entity filing fee was paid in error, as the Applicant does qualify for small entity status. Therefore, please refund the amount of **\$355.00** by crediting our **Account No. 07-1180**.

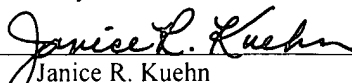
Respectfully submitted,


Avery N. Goldstein, Reg. No. 39,204
Gifford, Krass, Groh, Sprinkle, Anderson & Citkowski, P.C.
280 N. Old Woodward Ave., Suite 400
Birmingham, MI 48009-5394
(248) 647-6000

ANG/jk

CERTIFICATE OF MAILING

I hereby certify that this paper and/or fee is being deposited with the United States Postal Services as first class mail, postage prepaid, in an envelope addressed to: Assistant Commissioner for Patents, Attention: Refund Section, Accounting Division, Office of Finance, Washington, D.C. 20231 on 8/24/01.


Janice R. Kuehn